

**COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679**

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

**Item
No.**

Item description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE (Includes home office type operations of subsidiaries, joint ventures, partnerships, etc.). 1/

This part should be completed only by the office of a corporation or other business entity where such an office is responsible for administering two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level home office's) most recently completed fiscal year. For a corporate (home) office, such data should cover the entire corporation. For an intermediate level home office, they should cover the subordinate organizations administered by that group office.

8.1.0 Organizational Structure.

On a continuation sheet, provide the following information:

1. In column (1) list segments and other intermediate level home offices reporting to this home office,
2. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and
3. In column (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
 - A. Less than 10%
 - B. 10%-50%
 - C. 51%-80%
 - D. 81%-95%
 - E. Over 95%

<u>Segment or Other Intermediary Home Office</u>	<u>CAS Covered Government Sales</u>	<u>Government Sales as a Percentage of Total Sales</u>
(1)	(2)	(3)

8.2.0 Other Applicable Disclosure Statement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- A. ☐ Part V - Depreciation and Capitalization Practices
- B. ☐ Part VI - Other Costs and Credits
- C. ☐ Part VII - Deferred Compensation and Insurance Costs
- Z. ☐ Not Applicable

1/ For definition of home office see 48 CFR 9904.403.